



STATE BOARD OF EQUALIZATION

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August 13, 2001

TO COUNTY ASSESSORS:

PLUMAS COUNTY
ASSESSMENT PRACTICES SURVEY

JAMES E. SPEED
Executive Director
No. 2001/055

A copy of the Plumas County Assessment Practices Survey Report is enclosed for your information. The Board of Equalization (BOE) completed this survey in fulfillment of the provisions of sections 15640-15646 of the Government Code. These code sections provide that the BOE shall make surveys in each county and city and county to determine that the practices and procedures used by the county assessor in the valuation of properties are in conformity with all provisions of law.

The Honorable Charles W. Leonhardt, Plumas County Assessor, was provided a draft of this report and given an opportunity to file a written response to the findings and recommendations contained therein. The report, the assessor's response, and our comments on the response constitute the final survey report. Pursuant to Government Code section 15646, this report is distributed to the Governor, Attorney General, and State Legislature; and to the Plumas County Board of Supervisors and Grand Jury.

The BOE's County Property Tax Division performed fieldwork for this survey of the Plumas County Assessor's Office during July and August 2000. This report does not reflect changes implemented by the assessor after the fieldwork was completed.

The survey process inherently requires the interruption of normal office work routines. We thank Mr. Leonhardt and his staff for their cooperation and patience during this assessment practices survey.

These survey reports give government officials in California charged with property tax administration the opportunity to exchange ideas for the mutual benefit of all participants and stakeholders. We encourage you to share your questions, comments, and suggestions for improvement with us.

Sincerely,

/s/ Richard C. Johnson

Richard C. Johnson
Deputy Director
Property Taxes Department

RCJ:jm
Enclosure